



December 10, 2010

Certified Mail #70100780000213212554

United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 511
New York, NY 10004-1408
Attn: NYC Off-Track Betting Corp., 09-17121

Re: Chapter 9 Case No. 09-17121 (MG)

To Whom It May Concern:

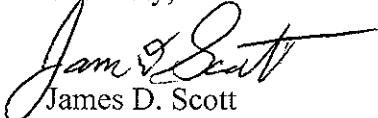
New York City Off-Track Betting Corporation is the Debtor in the referenced case, and Northfield Park Associates LLC is a creditor. We have previously filed a Proof of Claim with the court for pre-petition debt in the amount of \$80,708.92.

Subsequent to the Debtor's bankruptcy filing, we had agreed to continue to provide services to the Debtor for the benefit of their estate. We had agreed upon a "net 15 days" payment schedule with the Debtor for post-petition debt, which the Debtor had been abiding by until recently. We are of the belief that the post-petition debt will be given priority in the Chapter 9 case. We are owed \$76,560.92 for post-petition debt, which is detailed on the attached schedule.

Payment for the debt from November 1 through November 15, 2010 was due on November 30, 2010. Payment for the debt from November 16 through November 30 is due on December 15. We have been unable to get a response from the Debtor by telephone or email, regarding the payment that we should have received on December 1.

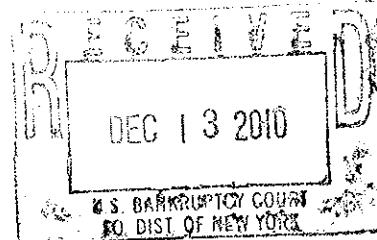
Accordingly, we have contacted the Bankruptcy Court in hopes that the \$76,560.92 in post-petition debt will be paid to us in the near future. Please advise the writer if there is any further action we can and should take in order to settle this post-petition debt.

Sincerely,



James D. Scott

Controller



Cc: Attorney for Debtor, NYC OTB Certified Mail #70100780000213212561

Richard Levin (RL 1651)

Cravath, Swaine & Moore LLP

Worldwide Plaza, 825 Eighth Avenue

New York, NY 10019

Northfield Park Associates, LLC
10705 Northfield Road, PO Box 374
Northfield, Ohio 44067
Phone 330-467-4101

Receivable From: **NEW YORK CITY OTB** As of: **12/07/10**

Date	Handle	Moneyroom	Fees	Invoice Total	
Thru 11/30/09	1,110,224.00	58,504.44	22,204.48	80,708.92	Pre-Petition Debt (Claim Filed)
Mon 11/01/10	41,742.00	6,202.46	834.84	7,037.30	
Tue 11/02/10	43,358.00	823.14	867.16	1,690.30	
Wed 11/03/10	44,573.00	9,765.05	891.46	10,656.51	
Fri 11/05/10	23,735.00	(1,059.95)	474.70	(585.25)	
Sat 11/06/10	24,330.00	1,600.67	486.60	2,087.27	
Mon 11/08/10	38,059.00	5,088.34	761.18	5,849.52	
Tue 11/09/10	35,835.00	2,519.18	716.70	3,235.88	
Wed 11/10/10	36,308.00	(595.77)	726.16	130.39	
Fri 11/12/10	31,540.00	(1,107.19)	630.80	(476.39)	
Sat 11/13/10	18,836.00	1,556.59	376.72	1,933.31	
Mon 11/15/10	42,224.00	7,564.07	844.48	8,408.55	
Tue 11/16/10	41,109.00	4,627.55	822.18	5,449.73	
Wed 11/17/10	41,108.00	(2,348.70)	822.16	(1,526.54)	
Fri 11/19/10	17,122.00	(629.22)	342.44	(286.78)	
Sat 11/20/10	28,189.00	4,921.57	563.78	5,485.35	
Mon 11/22/10	48,640.00	4,877.91	972.80	5,850.71	
Tue 11/23/10	41,492.00	3,137.07	829.84	3,966.91	
Wed 11/24/10	65,476.00	11,349.52	1,309.52	12,659.04	
Fri 11/26/10	32,834.00	188.44	656.68	845.12	
Sat 11/27/10	24,077.00	(246.24)	481.54	235.30	
Mon 11/29/10	39,542.00	876.68	790.84	1,667.52	
Tue 11/30/10	67,991.00	3,244.51	1,359.82	4,604.33	
Wed 12/01/10	40,150.30	(3,515.02)	803.01	(2,712.01)	
Fri 12/03/10	28,996.70	29.56	579.93	609.49	
Sat 12/04/10	32,674.80	(378.31)	653.50	275.19	
Tue 12/07/10	43,224.10	(1,394.31)	864.48	(529.83)	
Total Post-Petition	973,165.90	57,097.60	19,463.32	76,560.92	Post Petitioned Debt
Total Pre & Post Petition Debt		115,602.04	41,667.80	157,269.84	